



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PESHTIGO MUNICIPAL WATER UTILITY

Principal Office: 331 FRENCH STREET
PESHTIGO, WI 54157

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PESHTIGO MUNICIPAL WATER UTILITY**Utility Address:** 331 FRENCH STREET
PESHTIGO, WI 54157**When was utility organized?** 1/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARY ANN RODGERS**Title:** CITY CLERK-TREASURER**Office Address:**331 FRENCH STREET
PESHTIGO, WI 54157**Telephone:** (715) 582 - 3041**Fax Number:** (715) 582 - 4322**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DAVID MACCOUX CPA**Title:** MANAGER**Office Address:** JONET & FOUNTAIN, LLP200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: DAVID MACCOUX CPA**Title:** MANAGER**Office Address:** JONET & FOUNTAIN, LLP200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 2/19/1999**Period covered by most recent audit:** Year Ending December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: J.F. DALE BERMAN**Title:** MAYOR**Office Address:**331 FRENCH STREET
PESHTIGO, WI 54157**Telephone:** (715) 582 - 3041**Fax Number:** (715) 582 - 4322**E-mail Address:**

Name: MARY ANN RODGERS**Title:** CITY CLERK-TREASURER**Office Address:**331 FRENCH STREET
PESHTIGO, WI 54157**Telephone:** (715) 582 - 3041**Fax Number:** (715) 582 - 4322**E-mail Address:**

Name: STEVEN A. COTA**Title:** CITY ENGINEER**Office Address:**331 FRENCH STREET
PESHTIGO, WI 54157**Telephone:** (715) 582 - 3041**Fax Number:** (715) 582 - 4322**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

J.F. DALE BERMAN

STEVEN COTA

RALPH KINZEL

MARY ANN RODGERS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	284,916	208,561	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	162,337	137,367	2
Depreciation Expense (403)	39,042	36,340	3
Amortization Expense (404-407)	21,931	21,931	4
Taxes (408)	37,054	37,076	5
Total Operating Expenses	260,364	232,714	
Net Operating Income	24,552	(24,153)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	24,552	(24,153)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	391	226	10
Miscellaneous Nonoperating Income (421)	0	40	11
Total Other Income	391	266	
Total Income	24,943	(23,887)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	24,943	(23,887)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	24,943	(23,887)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	228,163	252,050	20
Balance Transferred from Income (433)	24,943	(23,887)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	253,106	228,163	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on cash and investments	391	5
Total (Acct. 419):	391	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	284,916	0	0	0	284,916	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	284,916	0	0	0	284,916	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	75,277		75,277	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	75,277	0	75,277	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,101,138	2,073,345	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	567,936	534,224	2
Net Utility Plant	1,533,202	1,539,121	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	91,341	32,661	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	59,939	39,012	11
Other Accounts Receivable (143)	0	1,023	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,590	8,344	15
Prepayments (165)	2,360	2,430	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	161,230	83,470	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	21,931	20
Total Deferred Debits	0	21,931	
Total Assets and Other Debits	1,694,432	1,644,522	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	949,412	949,412	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	253,106	228,163	23
Total Proprietary Capital	1,202,518	1,177,575	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	28,567	3,600	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	28,567	3,600	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	463,347	463,347	41
Total Liabilities and Other Credits	1,694,432	1,644,522	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,101,138	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,101,138	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	567,936	0	0	0	10
Total Accumulated Provision	567,936	0	0	0	
Net Utility Plant	1,533,202	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	534,224				534,224	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,042				39,042	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,779				2,779	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	365				365	10
Other credits (specify):						11
					0	12
Total credits	42,186	0	0	0	42,186	13
Debits during year						14
Book cost of plant retired	8,474				8,474	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,474	0	0	0	8,474	19
Balance End of Year	567,936	0	0	0	567,936	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,590	8,344	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,590	8,344	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	949,412	1
Changes during year (explain):		
NONE		2
Balance end of year	949,412	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	37,054	2
Charged electric department expense		3
Charged sewer department expense	1,034	4
Other (explain):		
NONE		5
Total Accruals and other credits	38,088	
Taxes paid during year:		
County, state and local taxes	32,125	6
Social Security taxes	5,691	7
PSC Remainder Assessment	272	8
Other (explain):		
NONE		9
Total payments and other debits	38,088	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	463,347	0	0	0	0	463,347	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	463,347	0	0	0	0	463,347	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	6,942					6,942	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	59,939	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	59,939	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
CONTAINER DEPOSITS	2,360	13
Total (Acct. 165):	2,360	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,087,241	0	0	0	2,087,241	1
Materials and Supplies	7,967	0	0	0	7,967	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	551,080	0	0	0	551,080	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	463,347	0	0	0	463,347	6
Other (specify):					0	7
Average Net Rate Base	1,080,781	0	0	0	1,080,781	
Net Operating Income	24,552	0	0	0	24,552	8
Net Operating Income as a percent of						
Average Net Rate Base	2.27%	N/A	N/A	N/A	2.27%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	949,412	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	240,634	3
Other (Specify):		4
Total Average Proprietary Capital	1,190,046	
Net Income		
Net Income	24,943	5
Percent Return on Proprietary Capital	2.10%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Public Service Commission of Wisconsin authorized a rate increase to provide a 7.50% rate of return on water utility net investment rate by letter dated June 5, 1998.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 232 - Accounts Payable - Increase in balance at December 31, 1998 results primarily from a portion of the pumping equipment additions and maintenance of pumping equipment costs being in accounts payable at year end.

Identification and Ownership (Page iv)

July 22, 1999

Ms. Mary Ann Rodgers, City Clerk Treasurer
Peshtigo Municipal Water Utility
331 French Street
Peshtigo, WI 54157-1219

1998 Analytical Review DWCCA-4610-PJL

Dear Ms. Rodgers:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 22 1999 letters L 1.doc

cc: Mr. Steven Cota

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	280,945	1
Total Sales of Water	280,945	
Other Operating Revenues		
Forfeited Discounts (470)	1,037	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,934	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,971	
Total Operating Revenues	284,916	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	14,210	8
Pumping Expenses (620-625)	30,176	9
Water Treatment Expenses (630-635)	8,505	10
Transmission and Distribution Expenses (640-655)	39,398	11
Customer Accounts Expenses (901-904)	16,311	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	53,737	14
Total Operation and Maintenance Expenses	162,337	
Other Operating Expenses		
Depreciation Expense (403)	39,042	15
Amortization Expense (404-407)	21,931	16
Taxes (408)	37,054	17
Total Other Operating Expenses	98,027	
Total Operating Expenses	260,364	
NET OPERATING INCOME	24,552	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,089	57,782	116,902	4
Commercial	123	31,084	41,999	5
Industrial	27	25,139	25,367	6
Total Metered Sales to General Customers (461)	1,239	114,005	184,268	
Private Fire Protection Service (462)	1		4,740	7
Public Fire Protection Service (463)	1		82,793	8
Other Sales to Public Authorities (464)	15	7,272	9,144	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,256	121,277	280,945	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	82,793	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	82,793	
Forfeited Discounts (470):		
Customer late payment charges	1,037	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,037	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,934	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,934	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	13,676	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	291	3
Maintenance of Water Source Plant (605)	243	4
Total Source of Supply Expenses	14,210	
PUMPING EXPENSES		
Operation Labor (620)	1,921	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	15,475	7
Operation Supplies and Expenses (623)	481	8
Maintenance of Pumping Plant (625)	12,299	9
Total Pumping Expenses	30,176	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,100	10
Chemicals (631)	3,409	11
Operation Supplies and Expenses (632)	409	12
Maintenance of Water Treatment Plant (635)	587	13
Total Water Treatment Expenses	8,505	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	26,788	14
Operation Supplies and Expenses (641)	8,079	15
Maintenance of Distribution Reservoirs and Standpipes (650)	49	16
Maintenance of Mains (651)		17
Maintenance of Services (652)	210	18
Maintenance of Meters (653)	515	19
Maintenance of Hydrants (654)	3,757	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	39,398	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	963	22
Accounting and Collecting Labor (902)	15,255	23
Supplies and Expenses (903)	93	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	16,311	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,574	27
Office Supplies and Expenses (921)	4,488	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,253	30
Property Insurance (924)	4,711	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	23,578	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	618	36
Maintenance of General Plant (935)	1,515	37
Total Administrative and General Expenses	53,737	
Total Operation and Maintenance Expenses	162,337	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		32,125	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,034	2
Net property tax equivalent		31,091	
Social Security		5,691	3
PSC Remainder Assessment		272	4
Other (specify): NONE			5
Total tax expense		37,054	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204690				3
County tax rate	mills		5.941700				4
Local tax rate	mills		3.279330				5
School tax rate	mills		10.684420				6
Voc. school tax rate	mills		1.330180				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.440320				10
Less: state credit	mills		1.822330				11
Net tax rate	mills		19.617990				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.279330				14
Combined School Tax Rate	mills		12.014600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.293930				17
Total Tax Rate	mills		21.440320				18
Ratio of Local and School Tax to Total	dec.		0.713326				19
Total tax net of state credit	mills		19.617990				20
Net Local and School Tax Rate	mills		13.994015				21
Utility Plant, Jan. 1	\$	2,073,345	2,073,345				22
Materials & Supplies	\$	8,344	8,344				23
Subtotal	\$	2,081,689	2,081,689				24
Less: Plant Outside Limits	\$	203	203				25
Taxable Assets	\$	2,081,486	2,081,486				26
Assessment Ratio	dec.		0.974398				27
Assessed Value	\$	2,028,196	2,028,196				28
Net Local & School Rate	mills		13.994015				29
Tax Equiv. Computed for Current Year	\$	28,383	28,383				30
Tax Equivalent per 1994 PSC Report	\$	32,125					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,125					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	85,614		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	85,614	0	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	27,992		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	96,089	19,749	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,000		20
Total Pumping Plant	127,081	19,749	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	20,677		23
Total Water Treatment Plant	20,677	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	789		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			85,614	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	85,614	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			27,992	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			115,838	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,000	20
Total Pumping Plant	0	0	146,830	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			20,677	23
Total Water Treatment Plant	0	0	20,677	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			789	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	196,219		26
Transmission and Distribution Mains (343)	1,209,365		27
Fire Mains (344)	0		28
Services (345)	166,938	222	29
Meters (346)	108,168	12,921	30
Hydrants (348)	125,112	1,375	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,806,591	14,518	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,627		35
Computer Equipment (391.1)	9,711		36
Transportation Equipment (392)	9,390		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,654	2,000	44
Other Tangible Property (399)	0		45
Total General Plant	33,382	2,000	
Total utility plant in service directly assignable	2,073,345	36,267	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,073,345	36,267	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			196,219 26
Transmission and Distribution Mains (343)			1,209,365 27
Fire Mains (344)			0 28
Services (345)			167,160 29
Meters (346)	7,809		113,280 30
Hydrants (348)	665		125,822 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,474	0	1,812,635
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			1,627 35
Computer Equipment (391.1)			9,711 36
Transportation Equipment (392)			9,390 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			14,654 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	35,382
Total utility plant in service directly assignable	8,474	0	2,101,138
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,474	0	2,101,138

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,250	10,250	1
February			9,198	9,198	2
March			10,005	10,005	3
April			9,737	9,737	4
May			13,592	13,592	5
June			12,659	12,659	6
July			20,531	20,531	7
August			14,142	14,142	8
September			11,308	11,308	9
October			11,283	11,283	10
November			8,945	8,945	11
December			9,644	9,644	12
Total for year	0	0	141,294	141,294	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,014	14
Other utility use explanation:					15
Customer at the end of water main allowed to let water run continuously.					
Water pumped into distribution system				140,280	16
Less: Water sold				121,277	17
Losses and unaccounted for				19,003	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				680	21
Date of maximum: 7/12/1998					22
Cause of maximum:					23
BADGER PAPER MILLS WAS HAVING A PROBLEM WITH ONE OF THEIR WELLS SO THEY HAD TO PURCHASE WATER.					
Minimum gallons pumped by all methods in any one day during reporting year				223	24
Date of minimum: 11/10/1998					25
Total KWH used for pumping for the year				264,200	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FRENCH STREET	#2	690	12	648,000	Yes	1
461 EAST PARK DRIVE	#3	690	12	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #2	WELL #3	1
Location	WOOD AVENUE	461 EAST PARK DRIVE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE BOWLER	5
Year Installed	1960	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	500	8
Pump Motor or Standby Engine Mfr	GE	GE	10
Year Installed	1986	1971	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1960	1973	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	134	134	6
Total capacity in gallons	200,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500	0.6500	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	245	0	0	0	245
M	D	4.000	240	0	0	0	240
M	D	6.000	52,197	0	0	0	52,197
P	D	6.000	606	0	0	0	606
A	D	8.000	377	0	0	0	377
M	D	8.000	25,648	0	0	0	25,648
M	D	10.000	19,166	0	0	0	19,166
M	D	12.000	4,640	0	0	0	4,640
P	D	12.000	14,189	0	0	0	14,189
Total Within Municipality			117,308	0	0	0	117,308
Total Utility			117,308	0	0	0	117,308

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	809	0	0	0	809		1
M	1.000	162	1	0	0	163		2
M	1.250	2	0	0	0	2		3
M	1.500	7	0	0	0	7		4
M	2.000	86	0	0	0	86		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		1,071	1	0	0	1,072	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,348	168	144	0	1,372	75	1
1.000	42	6	6	0	42	0	2
1.500	22	3	0	0	25	1	3
2.000	18	0	0	0	18	0	4
3.000	10	1	0	0	11	2	5
4.000	2	0	0	0	2	1	6
Total:	1,442	178	150	0	1,470	79	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,248	85	12	1	2	24	1,372	1
1.000	10	17	12	2	1	0	42	2
1.500	0	18	4	0	0	3	25	3
2.000	0	10	2	2	0	4	18	4
3.000	0	4	4	2	0	1	11	5
4.000	0	0	0	0	0	2	2	6
Total:	1,258	134	34	7	3	34	1,470	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	188	1	1		188	2
Total Fire Hydrants	188	1	1	0	188	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	239
Number of distribution valves operated during year:	205

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625: The utility removed the pumping equipment of well # 3 and refurbished components of the equipment. Additional costs are expected in 1999 to complete the project.

Water Utility Plant in Service (Page W-08)

Account 325: During the renovation of well # 3, the utility added additional equipment which was capitalized. The cost to refurbish the components of the existing pumping equipment is being charged to account 625.

Water Services (Page W-16)

The water service was financed by the utility.
